

ID: CCA\_2021080314123814

[Third Party Communication:

UILC: 6103.11-00

Date of Communication: Month DD, YYYY]

Number: **202147013**

Release Date: 11/26/2021

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**From:** [REDACTED]

**Sent:** Tuesday, August 3, 2021 2:12:38 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:** [REDACTED]

**Subject:** RE: 6103(h)(4)(C)

Hi [REDACTED],

I have reviewed your request and agree that disclosure of the change of accounting method (CAM) legal file appears to be permissible under the transaction test, as provided in section 6103(h)(4)(C), with some limitation. The transaction test requires that the information (to be disclosed) directly affect the resolution of the issues although the information does not need to be necessary to, or dispositive of, the resolution of the issues in the tax proceeding. First W. Gov't Sec., Inc. v. United States, 578 F. Supp. 212, 217-18 (D. Colo. 1984), aff'd, 796 F.2d 356 (10th Cir. 1986). Because the third party's understanding of the transaction (at issue) seems directly related to the resolution of the principal issue in your primary case, disclosure under 6103(h)(4)(C) of some information within the CAM legal file appears to be appropriate. However, it's not clear from the details below what type of information is contained in the CAM legal file. To avoid disclosing any information not directly related to the issue at hand, disclosure should be limited to any statements/explanations attached to Form 3115 that pertain only to the specific issue discussed in your request. Please let me know if you have any questions.

Thanks,

[REDACTED]

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[REDACTED]